# **Guidelines for Applicants Applying for Chapterland Designation**

Massachusetts General Laws Chapter 61, 61A & 61B will detail the statute as written. This guideline is a brief overview of the law and the required documents needed to apply.

# **Application – Acreage – Recording Fees:**

Chapter	Section	Acreage	Application Deadline	Lien Recording & Release Fee *Applicant must provide Deed
61- Forestry	Section 2	10 Contiguous	Prior to Oct 1	\$75.00 borne by applicant
61A – Agricultural & Horticultural	Section 6	5 or more actively devoted	No later than Oct 1**	\$75.00 borne by applicant
61B – Recreation	Section 3	5 or more	No later than Oct 1**	\$75.00 borne by applicant

<sup>\*</sup>Applicant must provide deed to property if one is not on file in Monson Assessor's Office.

#### **Gross Sales:**

Chapter	Section	Sales	61A Forest Management Plan
61-Forestry		N/A	
61A-Agricultural & Horticultural	Section 3	*\$500-1 <sup>st</sup> 5 acres; \$5 each additional acre; .50 each non-productive acre	Gross sale follows within the normal product development period as determined by the Farm Land Valuation Advisory Commission.
61B-Recreation		N/A	

<sup>\*</sup>Income documentation necessary to qualify. Ex: Income tax filing Schedule F (Farming).

#### Notice of Intent to Sell/Option of First Refusal

Chapter	Section	
61- Forestry	Section 8	Land taxed under this chapter shall not be sold for, or converted to, residential, industrial, or commercial use while so taxed or within 1 year after that time unless the city or town in which the land is located has been notified of the intent to sell for, or convert to, that other use.
61A- Agricultural & Horticultural	Section 14	Land taxed under this chapter shall not be sold for, or converted to, residential, industrial, or commercial use while so taxed or within 1 year after that time unless the city or town in which the land is located has been notified of the intent to sell for, or convert to, that other use.
61B- Recreation	Section 9	Land taxed under this chapter shall not be sold for, or converted to, residential, industrial, or commercial use while so taxed or within 1 year after that time unless the city or town in which the land is located has been notified of the intent to sell for, or to convert to, that other use.

<sup>\*</sup>If land classified under 61, 61A, or 61B is to be sold with the new owner's intent to maintain the use of the land under the current classification; an affidavit along with a lien recording fee would be required and no rollback or conveyance fee would apply unless the land is converted to a different use. The new owner would assume liability of any rollback if use of the land were discontinued under the new ownership.

<sup>\*\*</sup>Each application must be accompanied with a detailed sketch of the property denoting the acres in the residential area and the acres in the classified area. For Chapter 61A the detailed sketch must also provide the location of acres for each product of use. If the parcel has a combination of Chapterland a detail for all acres is required.

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### **Conveyance:**

Chapter	Section	Conveyance
61 Forestry	Section 6	The conveyance tax shall be at the following rate: ten per cent if sold within the first year of ownership; nine per cent if sold within the second year of ownership; eight per cent if sold within the third year of ownership; seven per cent if sold within the fourth year of ownership; six per cent if sold within the fifth year of ownership; five per cent if sold within the sixth year of ownership; four per cent if sold within the seventh year of ownership; three per cent if sold within the eighth year of ownership; two per cent if sold within the ninth year of ownership; and one per cent if sold within the tenth year of ownership. No conveyance of tax shall be imposed under this section after the end of the tenth year of ownership.
61A Agricultural & Horticultural	Section 12	Said conveyance tax shall be at the following rate: ten per cent if sold within the first year of ownership; nine per cent if sold within the second year of ownership; eight per cent if sold within the third year of ownership; seven per cent if sold within the fourth year of ownership; six per cent if sold within the fifth year of ownership; five per cent if sold within the sixth year of ownership; four per cent if sold within the seventh year of ownership; three per cent if sold within the eighth year of ownership; two per cent if sold within the ninth year of ownership; and one per cent if sold within the tenth year of ownership.
61 B Recreation	Section 7	Said conveyance tax shall be at the following rate: ten per cent if sold within the first five years of its being first so classified; and, five per cent if sold within the sixth through tenth year of its being first so classified.

#### Rollback:

Chapter	Section	Rollback
61 Forestry	Section 7	Simple interest 5% per annum
61 A Agricultural & Horticultural	Section 13	Simple interest 5% per annum
61B Recreation	Section 8	Simple interest 5% per annum

## **Zoning/Frontage Methodology**

# **Zoning:**

Each property applying for a chapter designation must exclude the minimum zoning requirements for the area as follows:

Residential Rural (with home or improvements) = at least 1.38 AC must be classified under Chapter 59. Residential Village(with home or improvements)= at least 20,000 SF must be classified under Chapter 59. Each parcel is unique in nature and each must be dealt with on a one to one basis.

## Frontage:

Each vacant property will be assessed with one potential building site, one residual acre and the rest as excess land. If there is more than 200 feet of frontage, an additional secondary building site will be assessed. This would be the full and fair value consistent with the most current land methodology.

Each property with an improvement will be assessed in the same manner as a vacant parcel with the first 600 feet of frontage considered as the buildable site. If there is additional frontage beyond the first building site; secondary sites would be added depending on the frontage.

Each property is assessed at it's full and fair value prior to chapterland value. The difference between these values would be the basis for collection of rollback taxes when the land is converted or sold for a different use.

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Here is an example of what the map should look like that should be included with all Chapterland Applications.

